

Delegation Order 25-12 (Formerly DO-259)

Effective: March 11, 2005

(1) Third Party Contact Jeopardy or Reprisal Determination

(2) **Authority:** To determine for good cause shown that providing the taxpayer with general notice or notice of specific third party contacts would jeopardize collection of any tax or may involve reprisal against any person.

(3) **Delegated to:** Deputy Tax Attaches, Industry/Field Specialists Directors, International Director, Field Operations Directors, Field Specialists Program Managers, Internal Revenue Agent/Field Specialists, Audit Accounting Aides, Internal Revenue Agents, Estate Tax Attorneys, Estate Tax Examiners, Examination Aides, Appeals Team Case Leaders, Appeals Officers, Settlement Officers, Tax Auditors, Revenue Officers, Tax Law Specialists, Tax Compliance Officers, Tax Examiners GS-4 and above, Revenue Officer Aides GS-5 and above, Senior Analysts in the Office of Tax Shelter Analysis, Correspondence Examination Technicians GS-5 and above, ACS Collection Representatives GS-5 and above, Tax Resolution Representatives, Indian Tribal Government Specialists, and the Chief Counsel.

(4) **Redelegation:** This authority may not be redelegated except to subordinates of the Chief Counsel by the Chief Counsel.

(5) **Source of Authority:** IRC § 7602(c)(3)(B); Section 3417, Internal Revenue Service Restructuring and Reform Act of 1998.

(6) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes delegation order 259 effective January 1, 1999 (as amended).

(7) Signed: Mark E. Matthews, Deputy Commissioner, Services and Enforcement